

# THE MYSORE BETTING TAX (KARNATAKA AMENDMENT) ACT, 1981

## ARRANGEMENT OF SECTIONS

Sections :

1. Short title and commencement.
2. Amendment of section 8.

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## STATEMENT OF OBJECTS AND REASONS

**Act 20 of 1981.-** (As appended to at the time of introduction of the Bill)

It has been brought to the notice of Government that Book markers some-times fail to produce the betting cards for verification at the time of audit on the ground that such betting cards were cancelled. There is no provision in the Mysore Betting Tax Act, 1932 (Mysore Act 9 of 1932), for imposing penalty in case the book markers fail to preserve and produce the winning and cancelled cards and also to render proper account of the cards to the auditors. On account of this, it has become difficult to insist on the production of all the betting cards used or cancelled for verification. There is a possibility of evasion of betting tax by way of non-production of betting cards on the ground that such cards have been cancelled or are missing. It is necessary to make a provision requiring the licensed book markers to preserve and produce the winning and cancelled cards and also to render proper account thereof to the prescribed Authority in such manner and within such period as may be prescribed by Rules. It is also necessary to make a provision in the Act to provide a penal clause to impose, upon a defaulter, by way of penalty a fine of Rs. 100 for each unaccounted card. The proposed Bill is intended to-regulate proper accounting of the betting tax cards on the one hand and also to safeguard the State revenue by checking evasion of betting tax.

Hence this Bill.

(Obtained from L.A. Bill No. 5 of 1981.)

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KARNATAKA ACT No. 20 OF 1981.

*(First published in the Karnataka Gazette Extraordinary on the Seventh day of April, 1981)*

**THE MYSORE BETTING TAX (KARNATAKA AMENDMENT) ACT, 1981.**

*(Received the assent of the Governor on the Sixth day of April, 1981)*

**An Act further to amend the Mysore Betting Tax Act, 1932.**

WHEREAS it is expedient further to amend the Mysore Betting Tax Act, 1932 (Mysore Act 9 of 1932 as in force in the Mysore Area;

BE it enacted by the Karnataka State Legislature in the Thirty-second year of the Republic of India as follows ;

**1. Short title and commencement.-** (1) This Act may be called the Mysore Betting Tax (Karnataka Amendment) Act, 1981.

(2) It shall come into force at once.

**2. Amendment of section 8.-** After sub-section (1) of section 8 of the Mysore Betting Tax Act, 1932 (Mysore Act 9 of 1932), the following sub-section shall be inserted, namely:-

"(1A) A licenced book-marker shall preserve and produce the winning and cancelled cards to the prescribed authority and shall also render proper account thereof in such manner and within such period as may be prescribed. If any person fails to so produce or render account, the prescribed authority, after giving him a reasonable opportunity of being heard, may, by order in writing, impose upon him by way of penalty a fine of one hundred rupees for each unaccounted card."

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